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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 58 / MSAD 58

2012-13

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	369	202	571	244	815
10	ATTENDING PUPILS (OCTOBER 2011)	347	220	567	240	807
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	358.0	211.0	569.0 ( 70%)	242.0 ( 30%)	811.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	21.1 (17:1)	13.2 (16:1)	16.1 (15:1)	=	50.4	/	60.6	=	.83	X	3089,932	=	1795,251	769,393
B.	GUIDANCE	1.1 (315:1)	0.7 (315:1)	1.1 (225:1)	=	2.9	/	1.0	=	2.90	X	61,943	=	125,745	53,890
C.	LIBRARIANS	0.5 (720:1)	0.3 (720:1)	0.3 (720:1)	=	1.1	/	0.0	=	1.10	X	0	=	24,842	10,646
D.	HEALTH	0.5 (720:1)	0.3 (720:1)	0.3 (720:1)	=	1.1	/	3.4	=	.32	X	154,214	=	34,544	14,804
E.	EDUCATION TECHS	4.0 (090:1)	2.3 (090:1)	1.1 (225:1)	=	7.4	/	1.0	=	7.40	X	13,994	=	72,489	31,067
F.	LIBRARY TECHS	0.8 (450:1)	0.5 (450:1)	0.5 (450:1)	=	1.8	/	2.5	=	.72	X	47,658	=	24,020	10,294
G.	CLERICAL	2.0 (180:1)	1.2 (180:1)	1.3 (180:1)	=	4.5	/	7.0	=	.64	X	223,898	=	100,307	42,988
H.	SCHOOL ADMIN.	1.3 (275:1)	0.8 (275:1)	0.9 (284:1)	=	3.0	/	5.4	=	.56	X	367,397	=	144,019	61,723

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		21,053	8,954
B.	Supplies and Equipment	346	478		196,874	115,676
C.	Professional Development	59	59		33,571	14,278
D.	Instructional Leadership Support	24	24		13,656	5,808
E.	Co- and Extra-Curricular Student	34	114		19,346	27,588
F.	System Administration/Support	220	220		125,180	53,240
G.	Operations & Maintenance	1,013	1,204		576,397	291,368

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	376,273	161,259
B.	Education & Library Technicians	36.00%	34,743	14,890
C.	Clerical	29.00%	29,089	12,467
D.	School Administrators	14.00%	20,163	8,641

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-93,690	-40,150
16	Adjustment for Title I Revenues	-259,407	-111,174

17	TOTALS	3414,464	1557,649
18	E.P.S. RATES	6,001	6,437

**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	435.0	222.0	657.0		
	OCTOBER 2009	423.0	210.0	633.0		
	APRIL 2010	424.0	205.0	629.0		
	OCTOBER 2010	430.0	186.0	616.0		
	APRIL 2011	422.0	177.0	599.0		
	OCTOBER 2011	416.0	176.0	592.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	419.0 +	6.00	X	6,001.00	= 2,550,425.00
	9-12 PUPILS	176.5 +	19.50	X	6,437.00	= 1,261,652.00
	ADULT EDUC. COURSES AT .1	0.1		X	6,437.00	= 643.70
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,001.00	= 9,001.50
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,437.00	= 11,264.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6827	286.1	X .15	X	6,001.00	= 257,532.92
	9-12 DISADVANTAGED @ .6827	120.5	X .15	X	6,437.00	= 116,348.78
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,001.00	= 8,401.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,437.00	= 9,011.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	419.0		X	43.00	= 18,017.00
	9-12 STUDENT ASSESSMENT	176.5		X	43.00	= 7,589.50
	K-8 TECHNOLOGY RESOURCES	419.0		X	98.00	= 41,062.00
	9-12 TECHNOLOGY RESOURCES	176.5		X	296.00	= 52,244.00
	K-2 PUPILS	124.5	X .10	X	6,001.00	= 74,712.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 75,996.90
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,493,903.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,359,086.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,359,086.58

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	46,928.75	X	101.10%	=	47,444.97
32	SPECIAL EDUCATION - EPS ALLOCATION					563,694.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					552,149.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,163,288.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,522,375.48

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 58 STRONG			
	11/01/12 ELEM ADDN	149,656.15	15,312.52	164,968.67
	05/01/13 ELEM ADDN	0.00	17,624.99	17,624.99
42	TOTAL PRINCIPAL & INTEREST	149,656.15	32,937.51	182,593.66
43	APPROVED LEASES FOR 2011-12 - RSU 58 / MSAD 58			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 58 / MSAD 58			26,872.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 58 / MSAD 58			0.00
47	TOTAL DEBT SERVICE ALLOCATION			209,465.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			5,731,841.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
AVON	58.5	9.94%	569,745.01		0.00		569,745.01
EUSTIS	60.0	10.20%	584,647.80		0.00		584,647.80
KINGFIELD	130.0	22.09%	1,266,163.71		0.00		1,266,163.71
PHILLIPS	147.0	24.98%	1,431,813.92		0.00		1,431,813.92
STRONG	193.0	32.79%	1,879,470.71		0.00		1,879,470.71
TOTAL	588.5						5,731,841.15

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
AVON	39,350,000		7.690		302,601.50		569,745.01	302,601.50	9.25%	7.69M
EUSTIS	166,600,000		7.690		1,281,154.00		584,647.80	584,647.80	17.86%	3.51M
KINGFIELD	143,950,000		7.690		1,106,975.50		1,266,163.71	1,106,975.50	33.82%	7.69M
PHILLIPS	81,250,000		7.690		624,812.50		1,431,813.92	624,812.50	19.09%	7.69M
STRONG	85,000,000		7.690		653,650.00		1,879,470.71	653,650.00	19.98%	7.69M
TOTAL	516,150,000				3,969,193.50		5,731,841.15	3,272,687.30	100.00%	6.34M

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,731,841.14	3,272,687.30	2,459,153.84
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,731,841.14	3,272,687.30	2,459,153.84
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
59E	LESS MAINECARE SEED - PRIVATE			0.00
59E	LESS MAINECARE SEED - PUBLIC			0.00
60	A D J U S T E D   S T A T E   C O N T R I B U T I O N			2,459,153.84
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 57.10% STATE SHARE % = 42.90%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 57.10% STATE SHARE % = 42.90%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	5,866,658.26		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	189,713.34	189,658.25	0.00	0.00
August	189,713.34	0.00	0.00	0.00
September	189,713.34	0.00	0.00	0.00
October	189,713.34	0.00	0.00	0.00
November	189,713.34	0.00	164,968.67	0.00
December	189,713.34	0.00	0.00	0.00
Janurary	189,713.34	0.00	0.00	0.00
February	189,713.34	0.00	0.00	0.00
March	189,713.34	0.00	0.00	0.00
April	189,713.34	0.00	0.00	0.00
May	189,713.34	0.00	17,624.99	0.00
June	189,713.44	0.00	0.00	0.00
Total	2,276,560.18	189,658.25	182,593.66	0.00